

EXHIBIT 19

GOODWIN | PROCTER

Jennifer A. Albert
202.346.4322
JAlbert@goodwinprocter.com

Goodwin Procter LLP
Counselors at Law
901 New York Avenue NW
Washington, DC 20001
T: 202.346.4000
F: 202.346.4444

January 29, 2010

Via E-Mail

William D. Schultz
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 2:09cv232-HCM-TEM

Dear Will:

I write to address continuing deficiencies in Lawson's S3 demonstration system, both in the S3 system that Lawson most recently provided to us on a laptop computer and the S3 system that Mr. Keith Lohkamp used as a demonstration via WebEx yesterday. Despite repeated requests from *ePlus*, Lawson has yet to provide or demonstrate an S3 system configured with the functionality originally specified in my October 15, 2009 letter or the specific search fields and item data requested in my January 15, 2010 letter.

Set forth below is a list of the functionality that we have requested in the S3 demonstration system but that was not yet included on the S3 demo laptop or in the demonstration provided by Mr. Lohkamp yesterday. We ask Lawson to remedy these deficiencies as soon as possible by providing us with a laptop computer equipped with the following functionality:

1. We requested that the supplier/vendor/manufacturer name, UOM, and price fields, among others, for the item data be made searchable. Yet we are still unable to search by any of these fields even though the user guide indicates that this can be done. Additionally, Mr. Lohkamp did not show this functionality during his demonstration yesterday.
2. We requested that the Advanced Search functionality be enabled. The Advanced Search feature on the S3 demo laptop, however, does not permit individual search fields to be designated for the keyword search. In fact, Mr. Lohkamp acknowledged during his demonstration that the Advanced

GOODWIN | PROCTER

William D. Schultz
January 29, 2010
Page 2

Search was not operating correctly on his S3 system either. Furthermore, the vendor-item field within the Advanced Search returns no results upon searching for either the entire vendor-item value or only the portion of the vendor-item value associated with the vendor, which was also confirmed during Mr. Lohkamp's demonstration.

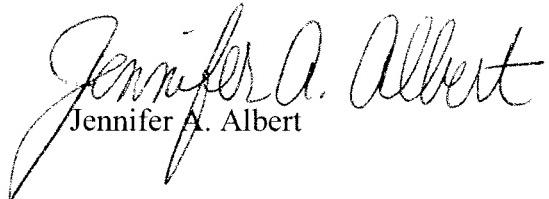
3. We requested that the multiword search functionality be enabled. The second demo laptop, like the first, does not have this functionality enabled. For example, when multiple words are entered into the search field, the system still suggests searches based on individual words, rather than searching on the entered words. Mr. Lohkamp's demonstration yesterday was also unable to show this functionality.
4. We requested that the PunchOut task be enabled and the user have the capability to punchout to multiple different vendor punchout sites, including at least the Staples, Fisher Scientific and Office Depot punchout sites. On both the S3 demo laptop and during the Lohkamp demonstration, however, only one vendor punchout site was provided, and none of the vendor punchout sites specifically requested by ePlus were included on the demo laptop or available during the Lohkamp demonstration.
5. We requested that the Item Master be populated with data from multiple different suppliers and with at least 1,000 items so that a requisitioner can perform searches that will return a hit list of matching items available from multiple vendors. While we were able to find at least one item on the demo laptop and during the Lohkamp demo with more than one vendor, the inability to search by vendor makes it difficult to identify such products. Additionally, the products in the demo laptop Item Master are missing the vendor/manufacturer data. Moreover, there are still fewer than 250 items loaded in the Item Master of the demo laptop. Relatedly, please confirm that Lawson has provided us with the administrative rights to load more item data into the Item Master.
6. We sought to view a Purchase Order response/acknowledgement. Mr. Lohkamp remains unable to demonstrate this functionality, and the S3 demo laptop is still unable to demonstrate this feature.

Lawson's delay in providing ePlus an S3 system with the requested functionality has prejudiced ePlus's ability to prepare its case. Please inform us when Lawson will provide us with an S3 demo laptop that includes the functionality we requested several months ago.

GOODWIN | PROCTER

William D. Schultz
January 29, 2010
Page 3

Sincerely,



Jennifer A. Albert

cc: Dabney Carr, IV